

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023

President of the Board - Original Signature Required_____
Date 6-21-23_____
Secretary of the Board - Original Signature Required_____
Date 6/21/23_____
Chief School Administrator - Original Signature Required_____
Date 6/21/23

Jill Regan

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Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Woodland Hills SD	COUNTY : Allegheny	AUN : 103029902
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes

☐

No

☒

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$111126173
Ending Unassigned Fund Balance	\$2706280
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.43%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 5-22-23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Woodland Hills SD	County : Allegheny	AUN Number : 103029902
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-19-2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$414,064.00 Function 2500, Object 200: \$602,871.00	Benefits for retirees are recorded here as an expense in medical benefits
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is for unforeseen expenses and future payments. It is within the limit
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These funds are assigned for future salaries and benefits

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,000,000	
0850 Unassigned Fund Balance	5,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	59,033,804	
7000 Revenue from State Sources	41,710,767	
8000 Revenue from Federal Sources	8,253,500	
9000 Other Financing Sources	1,300,000	
Total Estimated Revenues And Other Financing Sources		<u>\$110,298,071</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$119,298,071</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,546,304
6113 Public Utility Realty Taxes	55,000
6150 Current Act 511 Taxes - Proportional Assessments	6,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,800,000
6500 Earnings on Investments	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	979,500
6910 Rentals	49,000
6920 Contributions and Donations from Private Sources	145,000
6990 Refunds and Other Miscellaneous Revenue	59,000
REVENUE FROM LOCAL SOURCES	\$59,033,804
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	22,296,599
7112 Basic Education Funding-Social Security	1,200,000
7160 Tuition for Orphans Subsidy	200,000
7271 Special Education funds for School-Aged Pupils	5,338,365
7292 Pre-K Counts	900,000
7311 Pupil Transportation Subsidy	2,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	700,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	2,789,356
7505 Ready to Learn Block Grant	736,447
7820 State Share of Retirement Contributions	5,300,000
REVENUE FROM STATE SOURCES	\$41,710,767
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,950,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	240,000
8517 Title IV - 21st Century Schools	95,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,138,500
8751 ARP ESSER Learning Loss	650,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	120,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
REVENUE FROM FEDERAL SOURCES	\$8,253,500

	<u>Amount</u>
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	1,300,000
OTHER FINANCING SOURCES	\$1,300,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	110,298,071

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,546,304	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,789,356</u>	
Total Approx. Tax Revenue:	\$50,335,660	
Approx. Tax Levy for Tax Rate Calculation:	\$54,780,940	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$2,070,534,922	\$2,070,534,922
b. Real Estate Mills	26.9982	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,905,313,496	\$1,905,313,496
d. Assessed Value	\$2,067,205,297	\$2,067,205,297
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$55,900,716	\$55,900,716
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$55,900,716	\$55,900,716
(f Total * g)		
i. Base Mills Subject to Index	26.9982	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.45000%	91.45000%
k. Tax Levy Needed	\$54,780,940	\$54,780,940
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	26.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,780,940	\$54,780,940
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,991,584
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,546,304
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,546,304	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,789,356</u>	
Total Approx. Tax Revenue:	\$50,335,660	
Approx. Tax Levy for Tax Rate Calculation:	\$54,780,940	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.4561	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,824,601	\$58,824,601
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$10,000.00	
Number of Homestead/Farmstead Properties	10673	10673
Median Assessed Value of Homestead Properties		\$88,400

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,546,304
Amount of Tax Relief for Homestead Exclusions	<u>\$2,789,356</u>
Total Approx. Tax Revenue:	\$50,335,660
Approx. Tax Levy for Tax Rate Calculation:	\$54,780,940
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,789,356	Lowering RE Tax Rate	\$0	\$2,789,356
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,789,356

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Allegheny	2,067,205,297	26.5000	54,780,940			91.45000%		
Totals:	2,067,205,297		54,780,940	-	2,789,356	=	51,991,584	X 91.45000% = 47,546,304

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	5,500,000	5,500,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				6,150,000	6,150,000
Total Act 511, Current Taxes					6,150,000

Act 511 Tax Limit -->	1,905,313,496 X	12	22,863,762
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	26.9982	26.5000	-1.83%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,387,021
1200 Special Programs - Elementary / Secondary	28,576,177
1300 Vocational Education	750,000
1400 Other Instructional Programs - Elementary / Secondary	583,807
1500 Nonpublic School Programs	104,500
1800 Pre-Kindergarten	932,927
Total Instruction	\$71,334,432
2000 Support Services	
2100 Support Services - Students	3,678,564
2200 Support Services - Instructional Staff	3,680,008
2300 Support Services - Administration	4,848,972
2400 Support Services - Pupil Health	976,879
2500 Support Services - Business	1,063,235
2600 Operation and Maintenance of Plant Services	7,709,810
2700 Student Transportation Services	6,584,329
2800 Support Services - Central	684,095
2900 Other Support Services	55,000
Total Support Services	\$29,280,892
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,243,660
3300 Community Services	431,445
Total Operation of Non-Instructional Services	\$1,675,105
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,999,001
5200 Interfund Transfers - Out	40,000
Total Other Expenditures and Financing Uses	\$8,039,001
Total Estimated Expenditures and Other Financing Uses	\$110,329,430

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,978,940
200 Personnel Services - Employee Benefits	10,525,581
300 Purchased Professional and Technical Services	620,000
500 Other Purchased Services	12,769,000
600 Supplies	483,500
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	\$40,387,021
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,421,921
200 Personnel Services - Employee Benefits	4,218,156
300 Purchased Professional and Technical Services	4,325,000
500 Other Purchased Services	14,536,800
600 Supplies	42,000
800 Other Objects	32,300
Total Special Programs - Elementary / Secondary	\$28,576,177
1300 <u>Vocational Education</u>	
500 Other Purchased Services	750,000
Total Vocational Education	\$750,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	176,557
200 Personnel Services - Employee Benefits	117,250
300 Purchased Professional and Technical Services	135,000
500 Other Purchased Services	125,000
600 Supplies	25,000
800 Other Objects	5,000
Total Other Instructional Programs - Elementary / Secondary	\$583,807
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	98,500
600 Supplies	6,000
Total Nonpublic School Programs	\$104,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	322,380
200 Personnel Services - Employee Benefits	275,047
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	500
600 Supplies	158,000
800 Other Objects	160,000
Total Pre-Kindergarten	\$932,927
Total Instruction	\$71,334,432
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,387,646
200 Personnel Services - Employee Benefits	969,417
300 Purchased Professional and Technical Services	1,170,001
500 Other Purchased Services	5,500
600 Supplies	144,500
800 Other Objects	1,500
Total Support Services - Students	\$3,678,564
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	987,670
200 Personnel Services - Employee Benefits	696,638
300 Purchased Professional and Technical Services	322,500
400 Purchased Property Services	405,000
500 Other Purchased Services	123,000
600 Supplies	744,500
700 Property	400,000
800 Other Objects	700
Total Support Services - Instructional Staff	\$3,680,008
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,432,443
200 Personnel Services - Employee Benefits	1,556,329
300 Purchased Professional and Technical Services	696,500
400 Purchased Property Services	7,500
500 Other Purchased Services	60,700
600 Supplies	40,000
800 Other Objects	55,500
Total Support Services - Administration	\$4,848,972
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	287,302
200 Personnel Services - Employee Benefits	229,877
300 Purchased Professional and Technical Services	450,000
400 Purchased Property Services	2,000
500 Other Purchased Services	200
600 Supplies	7,500
Total Support Services - Pupil Health	\$976,879
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	414,064
200 Personnel Services - Employee Benefits	602,871
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	6,500
500 Other Purchased Services	5,300
600 Supplies	7,500
800 Other Objects	25,000
Total Support Services - Business	\$1,063,235
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,240,470

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,656,840
300	Purchased Professional and Technical Services	1,050,000
400	Purchased Property Services	775,000
500	Other Purchased Services	402,500
600	Supplies	1,523,000
700	Property	60,000
800	Other Objects	2,000
Total Operation and Maintenance of Plant Services		\$7,709,810
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	74,200
200	Personnel Services - Employee Benefits	53,429
300	Purchased Professional and Technical Services	345,000
500	Other Purchased Services	5,425,000
600	Supplies	685,500
800	Other Objects	1,200
Total Student Transportation Services		\$6,584,329
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	438,945
200	Personnel Services - Employee Benefits	232,650
300	Purchased Professional and Technical Services	10,000
500	Other Purchased Services	2,500
Total Support Services - Central		\$684,095
2900 <u>Other Support Services</u>		
500	Other Purchased Services	55,000
Total Other Support Services		\$55,000
Total Support Services		\$29,280,892
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	737,836
200	Personnel Services - Employee Benefits	124,824
300	Purchased Professional and Technical Services	82,000
400	Purchased Property Services	16,000
500	Other Purchased Services	136,000
600	Supplies	135,000
800	Other Objects	12,000
Total Student Activities		\$1,243,660
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	126,329
200	Personnel Services - Employee Benefits	52,616
300	Purchased Professional and Technical Services	91,000
400	Purchased Property Services	7,500
500	Other Purchased Services	4,000
600	Supplies	40,000
800	Other Objects	110,000

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$431,445
Total Operation of Non-Instructional Services	\$1,675,105
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,589,001
900 Other Uses of Funds	3,410,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,999,001
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	40,000
Total Interfund Transfers - Out	\$40,000
Total Other Expenditures and Financing Uses	\$8,039,001
TOTAL EXPENDITURES	\$110,329,430

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	10,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	75,000	75,000
Other Capital Projects Fund	2,100,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	20,000	20,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,325,000	\$12,225,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$12,325,000	\$12,225,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	105,000,000	100,000,000
0520 Extended-Term Financing Agreements Payable	450,000	215,000
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	80,000	60,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,000,000	17,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$122,530,000	\$117,775,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$122,530,000	\$117,775,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$122,530,000	\$117,775,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	4,968,641
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,968,641
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,968,641